

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Union-North United School Corp (7215)

Union-North United School Corp (7215)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,185,831	\$3,292,147	\$3,463,324	\$3,307,874	1%	-4%
Purchased Professional and Technical Instruction Services (311)	\$678,388	\$718,981	\$255,077	\$441,447	-10%	73%
Group Health Insurance (222)	\$439,061	\$433,548	\$479,152	\$422,195	-1%	-12%
Social Security-Certified Employee Retirement (212)	\$242,894	\$245,741	\$254,089	\$241,700	0%	-5%
Noncertified Salaries (120)	\$112,610	\$167,893	\$271,533	\$221,465	18%	-18%
Teacher Retirement Fund, After 7-1-95 (216)	\$133,475	\$108,630	\$163,867	\$157,213	4%	-4%
Textbooks (630)	\$162,213	\$0	\$55,439	\$101,314	-11%	83%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$62,130	\$46,560	\$113,176	\$99,275	12%	-12%
Other Employee Benefits (241 to 290)	\$92,801	\$84,907	\$82,029	\$78,304	-4%	-5%
Licensed Employees Temporary Salaries (135)	\$70,212	\$84,013	\$62,229	\$47,674	-9%	-23%
Public Employees Retirement Fund (214)	\$18,222	\$23,696	\$50,474	\$40,373	22%	-20%
Operational Supplies (611)	\$71,311	\$138,948	\$34,439	\$37,290	-15%	8%
Workers Compensation Insurance (225)	\$35,185	\$36,342	\$34,638	\$31,832	-2%	-8%
Social Security-Noncertified Employee Retirement (211)	\$12,086	\$21,256	\$28,502	\$22,915	17%	-20%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$29,021	\$18,521	N/A	-36%
Equipment (730)	\$10,306	\$12,077	\$1,226	\$13,538	7%	> 500%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$10,440	\$10,953	\$12,013	\$11,611	3%	-3%
Other Technology Hardware (746)	\$3,190	\$5,898	\$0	\$10,000	33%	N/A
Group Life Insurance (221)	\$5,088	\$7,431	\$6,890	\$9,110	16%	32%
Nonlicensed Employees Temporary Salaries (136)	\$3,763	\$1,100	\$12,030	\$8,385	22%	-30%
Travel (580)	\$8,850	\$5,972	\$7,305	\$6,750	-7%	-8%
Stipends (131)	\$0	\$0	\$0	\$6,000	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$1,786	\$1,655	\$1,115	\$4,491	26%	303%
Gasoline and Lubricants (613)	\$419	\$0	\$216	\$1,044	26%	384%
Pre-2008 object code - temporary salaries (header) (130)	\$2,500	\$1,850	\$880	\$1,015	-20%	15%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$5,462	\$2,800	\$255	\$1,000	-35%	292%
Tires and Repairs (612)	\$0	\$0	\$1,030	\$567	N/A	-45%
Public Employees Retirement Fund - optional contributions (217)	\$753	\$1,475	\$2,773	\$545	-8%	-80%
Unemployment compensation (230)	\$35,680	\$6,530	\$164	\$438	-67%	166%
Dues and Fees (810)	\$575	\$343	\$630	\$88	-38%	-86%
Overtime Salaries (140)	\$2,180	\$2,535	\$3,000	\$0	-100%	-100%
Connectivity (744)	\$3,181	\$0	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$40,000	\$33,025	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$689	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$1,533	\$0	\$499	\$0	-100%	-100%

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Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$7,538	\$1,979	\$0	N/A	-100%
Purchased Professional and Technical Pupil Services (313)	\$4,455	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$478	\$0	\$0	\$0	-100%	N/A
Telecommunications Equipment (745)	\$1,554	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$5,459,301	\$5,503,845	\$5,428,996	\$5,343,972	-1%	-2%
Student Instructional Support						
Certified Salaries (110)	\$441,861	\$489,403	\$503,096	\$447,561	0%	-11%
Noncertified Salaries (120)	\$178,713	\$179,366	\$207,106	\$226,248	6%	9%
Group Health Insurance (222)	\$131,171	\$150,820	\$135,333	\$140,024	2%	3%
Social Security-Certified Employee Retirement (212)	\$32,530	\$35,416	\$36,566	\$32,255	0%	-12%
Public Employees Retirement Fund (214)	\$18,469	\$16,599	\$31,217	\$30,578	13%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$26,774	\$24,301	\$36,919	\$26,626	0%	-28%
Social Security-Noncertified Employee Retirement (211)	\$11,776	\$12,201	\$13,525	\$15,052	6%	11%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,624	\$4,362	\$12,564	\$11,184	19%	-11%
Other Employee Benefits (241 to 290)	\$13,179	\$14,740	\$13,198	\$9,691	-7%	-27%
Operational Supplies (611)	\$9,945	\$6,560	\$7,874	\$7,400	-7%	-6%
Workers Compensation Insurance (225)	\$2,150	\$1,600	\$1,600	\$2,750	6%	72%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,910	\$2,135	\$1,976	\$1,812	-1%	-8%
Group Life Insurance (221)	\$976	\$1,051	\$1,986	\$1,120	4%	-44%
Dues and Fees (810)	\$780	\$540	\$280	\$840	2%	200%
Travel (580)	\$1,535	\$1,829	\$3,852	\$831	-14%	-78%
Purchased Professional and Technical Data Processing Services (316)	\$321	\$471	\$3,761	\$47	-38%	-99%
Purchased Property Services; Rentals (440)	\$206	\$0	\$0	\$0	-100%	N/A
Printing and Binding (550)	\$108	\$0	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$10,000	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$12,385	\$570	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$3,480	\$300	\$0	\$0	-100%	N/A
Purchased Professional and Technical Staff Services (314)	\$0	\$2,094	\$0	\$0	N/A	N/A
Public Employees Retirement Fund - optional contributions (217)	\$2,593	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$906,484	\$944,357	\$1,010,854	\$954,018	1%	-6%
Overhead and Operational						
Noncertified Salaries (120)	\$917,893	\$937,762	\$864,968	\$799,804	-3%	-8%
Purchased Services; Student Transportation Services (510)	\$544,174	\$539,828	\$523,780	\$522,276	-1%	0%
Operational Supplies (611)	\$224,693	\$713,373	\$320,690	\$316,433	9%	-1%

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Heating and Cooling for Buildings - Electricity (621)	\$146,154	\$0	\$269,493	\$261,840	16%	-3%
Purchased Property Services; Repairs and Maintenance Services (430)	\$215,332	\$192,946	\$181,015	\$227,352	1%	26%
Certified Salaries (110)	\$98,750	\$88,564	\$144,089	\$132,714	8%	-8%
Group Health Insurance (222)	\$181,639	\$151,059	\$146,503	\$126,081	-9%	-14%
Heating and Cooling for Buildings - Gas (622)	\$85,891	\$0	\$67,267	\$94,431	2%	40%
Public Employees Retirement Fund (214)	\$77,807	\$70,048	\$103,271	\$87,509	3%	-15%
Purchased Property Services; Rentals (440)	\$11,376	\$11,772	\$145,856	\$72,122	59%	-51%
Social Security-Noncertified Employee Retirement (211)	\$65,680	\$61,875	\$55,385	\$51,396	-6%	-7%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$41,031	\$45,915	\$48,605	\$50,502	5%	4%
Other Purchased Professional and Technical Services (319)	\$38,919	\$49,998	\$46,162	\$47,397	5%	3%
Gasoline and Lubricants (613)	\$38,922	\$0	\$50,551	\$45,372	4%	-10%
Severance/Early Retirement Pay (213)	\$5,695	\$20,532	\$116,902	\$37,075	60%	-68%
Nonlicensed Employees Temporary Salaries (136)	\$12,102	\$11,795	\$20,597	\$27,996	23%	36%
Connectivity (744)	\$1,083	\$25,463	\$0	\$19,979	107%	N/A
Utility Services Water and Sewage (411)	\$18,241	\$17,638	\$17,638	\$17,785	-1%	1%
Purchased Professional and Technnical Data Processing Services (316)	\$0	\$0	\$18,548	\$16,651	N/A	-10%
Other General Supplies (615, 660 to 689)	\$62,255	\$4,150	\$7,014	\$15,489	-29%	121%
Utility Services Removal of Refuse and Garbage (412)	\$11,946	\$13,293	\$13,867	\$15,079	6%	9%
Food Purchases (614)	\$136,153	\$0	\$10,406	\$13,895	-43%	34%
Dues and Fees (810)	\$13,018	\$12,570	\$13,799	\$10,762	-5%	-22%
Social Security-Certified Employee Retirement (212)	\$7,615	\$5,655	\$11,022	\$10,080	7%	-9%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%
Other Employee Benefits (241 to 290)	\$25,517	\$11,721	\$10,055	\$9,961	-21%	-1%
Unemployment compensation (230)	\$21,598	\$0	\$1,002	\$8,821	-20%	> 500%
Advertising (540)	\$6,928	\$4,698	\$5,905	\$7,918	3%	34%
Travel (580)	\$9,646	\$10,331	\$11,255	\$6,610	-9%	-41%
Workers Compensation Insurance (225)	\$1,703	\$1,600	\$1,500	\$6,480	40%	332%
Other purchased property services (490 to 499)	\$0	\$1,676	\$1,574	\$6,444	N/A	309%
Postage and Postage Machine Rental (532)	\$2,582	\$1,567	\$2,388	\$4,661	16%	95%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$2,963	\$1,640	\$4,075	\$3,432	4%	-16%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,876	\$2,639	\$2,488	\$2,479	-4%	0%
Group Life Insurance (221)	\$2,110	\$1,986	\$1,910	\$2,086	0%	9%
Tires and Repairs (612)	\$2,099	\$0	\$7,208	\$1,858	-3%	-74%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$2,389	\$1,679	N/A	-30%
Computer Hardware (741)	\$15,933	\$269,546	\$12,456	\$1,403	-46%	-89%
Interest on Bonds or Notes (832)	\$350	\$1,233	\$1,181	\$575	13%	-51%

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Buildings (720)	\$150,934	\$280,835	\$9,528	\$300	-79%	-97%
Vehicles (731)	\$52,241	\$5,915	\$0	\$174	-76%	N/A
Equipment (730)	\$4,072	\$5,969	\$875	\$130	-58%	-85%
Seldom or Non-Recurring Purchases (873)	\$0	\$0	\$0	\$128	N/A	N/A
Printing and Binding (550)	\$0	\$3,981	\$111	\$14	N/A	-87%
Wireless Equipment (743)	\$0	\$2,750	\$0	\$0	N/A	N/A
Bank Service Charges (871)	\$615	\$618	\$0	\$0	-100%	N/A
Light and Power - Other than Heating and Cooling (625)	\$31,223	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$8,625	\$9,906	\$9,970	\$0	-100%	-100%
Public Employees Retirement Fund - optional contributions (217)	\$15,149	\$0	\$0	\$0	-100%	N/A
Telephone (531)	\$21,230	\$21,342	\$107	\$0	-100%	-100%
Purchased Professional and Technnical Staff Services (314)	\$1,173	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$0	\$13,402	\$0	\$0	N/A	N/A
Overhead and Operational Total	\$3,345,937	\$3,637,592	\$3,293,406	\$3,095,173	-2%	-6%
Nonoperational						
Redemption of Principal (831)	\$774,712	\$1,358,231	\$1,257,723	\$1,233,973	12%	-2%
Other purchased property services (490 to 499)	\$0	\$4,180	\$78,400	\$782,616	N/A	> 500%
Purchased Property Services; Construction Services (450)	\$939,810	\$158,336	\$655,770	\$581,735	-11%	-11%
Buildings (720)	\$227,150	\$294,471	\$0	\$144,272	-11%	N/A
Interest on Bonds or Notes (832)	\$160,168	\$88,238	\$201,151	\$133,682	-4%	-34%
Noncertified Salaries (120)	\$58,255	\$67,128	\$266,993	\$95,292	13%	-64%
Certified Salaries (110)	\$68,648	\$61,144	\$71,465	\$70,548	1%	-1%
Other Purchased Professional and Technical Services (319)	\$250	\$0	\$7,513	\$39,106	254%	420%
Social Security-Certified Employee Retirement (212)	\$5,241	\$5,437	\$5,517	\$5,849	3%	6%
Social Security-Noncertified Employee Retirement (211)	\$4,457	\$4,294	\$4,941	\$5,673	6%	15%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,028	\$4,335	\$5,637	\$4,958	-5%	-12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$322	\$353	\$2,306	\$2,367	65%	3%
Public Employees Retirement Fund (214)	\$881	\$442	\$1,955	\$1,835	20%	-6%
Dues and Fees (810)	\$0	\$250	\$250	\$1,117	N/A	347%
Equipment (730)	\$42,561	\$169,798	\$4,671	\$415	-69%	-91%
Improvements Other Than Buildings (715)	\$30,711	\$26,513	\$3,091	\$399	-66%	-87%
Operational Supplies (611)	\$0	\$0	\$191	\$0	N/A	-100%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,269	\$24,121	\$0	\$0	-100%	N/A
Purchased Property Services; Rentals (440)	\$12,906	\$596	\$1,500	\$0	-100%	-100%
Unemployment compensation (230)	\$2,165	\$363	\$0	\$0	-100%	N/A

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Vehicles (731)	\$3,240	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$0	\$9,391	\$0	\$0	N/A	N/A
Postage and Postage Machine Rental (532)	\$389	\$0	\$194	\$0	-100%	-100%
Nonoperational Total	\$2,339,162	\$2,277,619	\$2,569,268	\$3,103,834	7%	21%
Grand Total	\$12,050,884	\$12,363,413	\$12,302,524	\$12,496,998	1%	2%